

UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS

UNITED STATES OF AMERICA)	CRIMINAL NO.
)	
v.)	04 CR 10397 NG
)	
NEIL CARTER,)	VIOLATION:
)	
Defendant.)	26 U.S.C. § 7207
)	Filing False Documents
)	

INFORMATION

COUNT 1: (26 U.S.C. § 7207 - Filing False Documents)

The United States Attorney charges that:

On or about September 18, 1998, in the District of
Massachusetts,

NEIL CARTER,

the defendant herein, a resident of Ocean Bluff, Massachusetts,
did willfully deliver and disclose by submitting to an Officer of
the Internal Revenue Service, United States Treasury Department,
a U.S. Income Tax Return of a Foreign Corporation, Form 1120-F,
for Redwood, Ltd., which was known by the defendant to be
fraudulent and false as to a material matter in that the said
Form 1120-F reported total deductions of \$140,543 on line 28,
whereas, as he then and there well knew and believed, the total
deductions were substantially less than that amount.

All in violation of Title 26, United States Code, Section
7207.

NOTICE OF ADDITIONAL FACTORS

THE UNITED STATES ATTORNEY FURTHER CHARGES THAT:

The offense charged in Counts One of the Information (filing a false document in violation of 26 U.S.C. § 7207):

1. involved a tax loss of \$2,000 or less, as described in U.S.S.G. §2T4.1;
2. involved sophisticated means, as described in U.S.S.G. §2T1.1; and
3. the defendant willfully obstructed or impeded, or attempted to obstruct or impede, the administration of justice, as described in U.S.S.G. §3C1.1.

MICHAEL J. SULLIVAN
UNITED STATES ATTORNEY

By: Robert J. Livermore
Robert J. Livermore
DOJ Trial Attorney

JS 45 (5/97) - (Revised USAO MA 1/15/04)

Criminal Case Cover Sheet**U.S. District Court - District of Massachusetts**Place of Offense: 419 Ocean Street Category No. JH Investigating Agency IRS-CICity Ocean Bluff Related Case Information:County Plymouth Superseding Ind./ Inf. _____ Case No. _____
Same Defendant _____ New Defendant _____
Magistrate Judge Case Number _____
Search Warrant Case Number _____
R 20/R 40 from District of _____**Defendant Information:**Defendant Name Neil Carter Juvenile ☐ Yes ☒ No

Alias Name _____

Address 419 Ocean Street, Ocean Bluff MA 02065Birth date (Year only): 1942 SSN (last 4 #): 6534 Sex M Race: W Nationality: U.S.Defense Counsel if known: Theodore Craft Address: 49 Myrtle Street
Melrose, MA 02176

Bar Number: _____

U.S. Attorney Information:AUSA Robert J. Livermore (DOJ-TAX) Bar Number if applicable 42957 (Virginia)Interpreter: ☐ Yes ☒ No List language and/or dialect: _____Matter to be SEALED: ☐ Yes ☒ No☐ Warrant Requested ☒ Regular Process ☐ In Custody**Location Status:**

Arrest Date: _____

☐ Already in Federal Custody as _____ in _____☐ Already in State Custody _____ ☐ Serving Sentence ☐ Awaiting Trial☐ On Pretrial Release: Ordered by _____ on _____Charging Document: ☐ Complaint ☒ Information ☐ IndictmentTotal # of Counts: ☐ Petty _____ ☒ Misdemeanor 1 ☐ Felony _____

Continue on Page 2 for Entry of U.S.C. Citations

☒ I hereby certify that the case numbers of any prior proceedings before a Magistrate Judge are accurately set forth above.

Date: December 29, 2004

Signature of AUSA: Robert J. Livermore /clp

District Court Case Number (To be filled in by deputy clerk): _____

Name of Defendant Neil Carter

U.S.C. Citations		
<u>Index Key/Code</u>	<u>Description of Offense Charged</u>	<u>Count Numbers</u>
Set 1 <u>26 U.S.C. § 7207</u>	<u>Filing a False Document</u>	<u>1</u>
Set 2 _____	_____	_____
Set 3 _____	_____	_____
Set 4 _____	_____	_____
Set 5 _____	_____	_____
Set 6 _____	_____	_____
Set 7 _____	_____	_____
Set 8 _____	_____	_____
Set 9 _____	_____	_____
Set 10 _____	_____	_____
Set 11 _____	_____	_____
Set 12 _____	_____	_____
Set 13 _____	_____	_____
Set 14 _____	_____	_____
Set 15 _____	_____	_____

ADDITIONAL INFORMATION: